

STATE OF TENNESSEE ADMINISTRATIVE MANUAL

INSURANCE ACCOUNTING

SECTION 1 – INTRODUCTION

- A. AUTHORITY:** 8-27-201 to 8-27-210
- B. PURPOSE:** To define and outline procedures for premium processing and subsequent refund transactions generated by and related to the Tennessee Insurance System.
- C. APPLICATIONS:** Instructions provided are for all central state agencies with employees who have insurance coverage administered by Finance and Administration's Division of Insurance Administration (DIA).

SECTION 2 – OVERVIEW

The Tennessee Insurance System (TIS) maintains eligibility, enrollment, collection, and refund information for all state employees that participate in the state sponsored health, dental, life, accident, and long-term care insurance programs. This system generates accounting information that is interfaced to the State of Tennessee Accounting and Reporting System (STARS) for processing when an accounting event occurs.

SECTION 3 – PREMIUM COLLECTION

A. Payroll Collection (Q Batch)

When an individual applies for insurance coverage and is determined to be eligible for the program, enrollment information is keyed into TIS by the payroll/personnel staff in the agency. The premium amount related to each insurance program is maintained in TIS. The State Employee Information System (SEIS) interfaces with TIS to obtain the premium amount to withhold from each employee's paycheck and the amount to charge the agency's budget each applicable pay period. (All insurance premiums are deducted from the salaries paid at the end of the month.)

The amounts collected for the employer (ER) portion and the employee (EE) portion are recorded in STARS by a Q-type Payroll Journal Voucher that is generated from SEIS (Exhibit 1).

--The ER portion records against the agency's allotment code as an object code 022-Group Insurance expense. This expense is broken down by cost center on the STARS AG05B804-01 report (Exhibit 2). The SEIS AI01K870 report (Exhibit 3) breaks down the employer's cost center totals by employee into two object codes—01 gross pay and

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02 benefits. (However, no report is currently available that breaks down the benefits expense by employee by category—FICA, 401k Match, Insurance, etc.)

--The EE portion appears as a deduction from the employee's gross pay. The Payroll Register - SEIS report AI01K79-1 (Exhibit 4) details the types of deductions made from each employee's gross pay. These deductions are summarized on the SEIS Insurance Deduction Register report AI01K760 (Exhibit 5). (Currently, the report does not show health or special accident deductions, only life, dental, long-term care, and TSEA disability).

SEIS then interfaces again with TIS to update the premium amounts collected through the payroll run.

B. Force Collection (TIS-generated I Batch)

1. What is a Force Collect?

When the TIS "month-end" processing occurs about the 5th of the month, premiums that were not received through the payroll run will be collected from the employer. To do this, TIS will generate accounting information for STARS to generate an I-type journal voucher to "force collect" the premium from the employer. The following scenarios are some of the most common reasons a force collect occurs:

a) Workers Compensation – The department, per State law, owes 100% of the health premium for the employee as long as the Board of Claims has approved the employee for "lost time" pay. When DIA receives notification that an employee has been approved for lost time pay, DIA staff will change the appointment type code in TIS. The agency's insurance preparer can view the Change Eligibility (CE) screen in TIS, and if approved for lost time pay, the appointment code will be a 23. In STARS, the entire health premium amount will be recorded with a transaction code (TC) 114 as an object code 022 expense for the department. The employee is responsible to pay for any optional coverage, i.e. dental, life, or special accident. If the employee does not pay for the optional coverages, the premium will be collected from the agency through a force collect (STARS I-type batch) and a receivable due from the employee will be established in G/L 0119 by TC 202 – this will appear on the STARS Document File (screen 64) under the agency's allotment code. The agency is responsible for following up on the receivables established by the force collect batches. The department must collect these amounts from the employee (and record it as a TC 222 on the STARS C batch deposit slip, also known as a CD) or request that the coverage be cancelled. Failure to do either on a timely basis may result in an expense for the agency.

b) Family Medical Leave Act – If the employee has been approved for FMLA and is not receiving a payroll check, the employee will be billed at home for the

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20% employee portion of the health premium plus any optional programs in which the employee is enrolled. TIS will force collect the remaining employer share (80%) and record it as a department expense in object code 022 (TC 114). The insurance preparers should notify their contact person in DIA to change the collection method to a 'B'. This will generate a billing to the employee's home address for the employee's 20% of their health coverage and any optional coverages they may have. If the employee does not pay the 20% employee premium for health or for the optional coverages, the premium will be collected from the agency through a force collect (STARS I-type batch) and a receivable due from the employee will be established in G/L 0119 by TC 202 – this will appear on the STARS Document File (screen 64) under the agency's allotment code. The agency is responsible for following up on the receivables established by the force collect batches. The department must collect these amounts from the employee (and record it as a TC 222 on the STARS CD) or request that the optional coverages be cancelled. Failure to do either on a timely basis may result in an expense for the agency.

c) Double Deduction – When TIS double deducts an employee's 20% portion from their paycheck (for two months of coverage); the system will automatically collect the employer portion due from the department. Generally, one month of the employer's portion will be force collected through a STARS I batch (direct billing journal voucher) and the other on the payroll Q batch (both as an object code 022 expense for the department). A double deduction can happen when an employee's initial enrollment is not entered into TIS until after "calculate" runs and no premium is deducted from the employee's pay—a double premium will be taken from the employee's next month's salary. This can also happen when DIA staff keys retroactive changes that result in additional premium due, i.e. an employee changes coverage from single to family. The employee's portion of the additional premium due will be collected through the payroll process but the additional amount due from the agency will be force collected on a STARS I batch. The agency insurance preparer can determine when the retroactive changes are keyed by DIA staff by looking at the Enrollment Inquiry (NI) Screen for the AP Date (date enrollment was actually keyed in TIS) to determine whether the change was made before or after the payroll calculate was processed.

d) Died in the Line of Duty – When the department has an employee that has died in the line of duty, the covered spouse/dependents may continue coverage (after six months of free coverage) as long as they remain eligible and pay the 20% premium. TIS will bill the spouse/dependents at home for the 20% and force collect with a TC 114 the remaining 80% as an object code 022 expense from the department. The insurance preparer can view the Change Eligibility (CE) Screen in TIS, and if approved for Died in the Line of Duty, the appointment type will be a code 53.

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e) Premium Due Exceeds Net Pay – When an employee has a total premium due that exceeds net pay, the system will defer payment for one month and then force collect the entire premium due from the department. This can be due to the employee being out of work without pay for the major portion of the first pay period of the month or having a large garnishment such as bankruptcy taken from their paycheck. The insurance preparer should notify the employee, in writing, that they are required to pay the extra amount directly to DIA. If they do not pay, the department may cancel the coverage. If there is not enough net pay to cover the health premium and the department does not cancel the coverage, a STARS I-type batch is generated with the employer's portion (80%) recorded as a department expense in object code 022 (TC 114) and the employee's portion (20%) recorded as a receivable in G/L 0119 (TC 202 - this will appear on the STARS Document File – screen 64). Any premiums for optional insurance will also be force collected and the employee receivable in G/L 0119 will be increased for the optional coverage premium amount. The department must then collect the receivable from the employee and record it as a TC 222 on the STARS CD or request that the coverage be cancelled. Failure to do either on a timely basis may result in an expense for the agency.

f) Untimely Processing of Personnel Transactions – If terminations are not processed timely, TIS will force collect the entire premiums from the department. In this case, an I-type batch will be generated with the employer's portion (80%) recorded as a department expense in object code 022 (TC 114) and the employee's portion (20%) recorded as a receivable in G/L 0119 (TC 202 - this will appear on the STARS Document File – screen 64). If the employee was not eligible for coverage, a request should be submitted to make a retroactive change to the employee's coverage. This will start a refund process of the force collected premiums. (Generally, DIA will refund only three months of premium due to changes in personnel or insurance eligibility status. See Section 4.B. for more information on this policy.) If the employee was eligible for coverage, the department should collect the premium from the employee and record it as a TC 222 on the CD. The first portion of Exhibit 6 shows an example of a force collect due to an untimely termination of insurance coverage.

2. How to Prevent Unnecessary Force Collects

Force collects can be prevented if the department's designated insurance preparer reconciles the TIS Auto Collections Report AG20B839 (Exhibit 6, p.2) each month after month-end processing occurs in TIS. This should be done as soon after the 5th of each month as possible and before payroll is due to run. If the report is reconciled each month and the preparer corrects the enrollment information, the system will not continue to force collect the premiums that should not be taken from the department. The insurance preparer may print their reports from Infopac or Document Direct.

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The department should notify DIA of the employee status. After each month end, the department should print a copy of the TIS Appointment Type report AG20B605 (Exhibit 7). This report shows employees that have been changed from a regular appointment type (01) to a different type, i.e. workers compensation, approved leave without pay, etc. This report should be kept in a pending file and compared with the next month's reports to see if the department should notify DIA of a change in employee status.

The Payroll/Personnel Audit Reports AI01K43Q/AI01K410-special run (Exhibit 8) and the Calculate Transaction Summary Report AI01K700-02 (Exhibit 9) should be reviewed monthly. These reports will indicate when an employee is on leave without pay, on terminal leave, or if the employee's net pay will not cover the premiums due.

It is the responsibility of the department to notify DIA regarding the employee's status. If this is done timely, the only force collects that should occur are those that are valid as outlined in situations Section 3.B.1.a. through d. above.

Once the force collect transactions are processed, they will appear on the STARS AG05B858 Report of Daily Transactions Posted (Exhibit 10). This report will show both the employer and employee portions of a force collect transaction. As the fiscal office reviews I-type batches that record an expense against the department's object code 022 and/or establishes Insurance Accounts Receivable (G/L 0119) on the STARS document file, the fiscal office, payroll/personnel office, and insurance preparer should work together to support the validity of the expense or receivable. For example, if the personnel office has indicated on the Auto Collect Report that the employee is on workers compensation, the I-batch charge is appropriate and the expense is justified. However, if it has been noted that the employee just didn't have enough net pay to cover the insurance premiums, the department should initiate procedures to collect the employees' portion of the premium from the individual or to cancel the coverage due to nonpayment of premium.

C . Cash Collection

In certain situations, the employee or surviving dependents will receive a bill from DIA for their insurance coverage. (These are described in Section 3.B.1.b. and d. above.) The individuals should pay these amounts directly to DIA.

In other cases, a receivable is established in the STARS document file and the agency is responsible for collecting the amount from the employee. This process is described in SECTION 5 below.

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SECTION 4 – REFUND OF PREMIUM COLLECTIONS

Refunds of premium collections can be initiated for a number of reasons: a retroactive change in coverage, premium received for an ineligible participant, overpayments, etc. How the refund is handled depends on how it was collected, from whom it was collected, and what type of premium is being refunded.

A. Refund of Payroll Collection

If TIS collects a health or dental insurance premium through payroll that is deducted under the flexible benefits program (i.e. premium is deducted from gross pay before FICA and federal withholding are calculated), any refund for the employee's portion of these premiums must be made through a supplemental run of the payroll system so the amount can have FICA and withholding taken from it. These refunds are detailed on the TIS Flex Forfeiture Refund Report AG20B812 (Exhibit 11).

Refunds of the employer portion of the health insurance premium will appear on the TIS Refunds Issued Report AG20B870 (Exhibit 12). This money is sent back to the agency on a STARS I-type journal voucher by reducing the agency's expense in object code 022 with a TC 111.

Refunds of other coverages originally paid by the employee (such as life and accident or non-flex health and dental premiums) are made directly from DIA. These refunds are also listed on the Daily TIS Refunds Issued Report AG20B870 (Exhibit 12). (The TIS AG20B871 lists all refunds on a monthly basis.)

B. Refund of Force Collection

In any of the force collection scenarios described above, if it is determined that the force collect should not have occurred, requests for retroactive changes should be made to DIA. This will start a refund process for the force collected amounts. For the employer portion (80%) of the health premium, TIS will generate another I-type batch that will reduce the agency's expense in object code 022 with a TC 111. If the employee's portion (20%) of the health premium or other coverages should be refunded to the department, DIA will initiate a J-type journal voucher. In this case, the agency would reduce the Insurance Accounts Receivable (G/L 0119, sub 001) by using TC 204 along with the reference document and fiscal year information on the Document File. (These document file balances also appear on the monthly STARS AG05B807 Report [Exhibit 6, p.5] under G/L 0119.)

Only three months of premium will be refunded by DIA in force collect scenarios where the agency should have identified inaccurate force collect charges. Any amount over that will be kept by DIA as a "penalty" and the agency will have to reduce the receivable and record an expense in their allotment code for the "penalty" amount. Claims paid will also be verified with the health vendor to ensure DIA is not refunding monies that have been

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paid out in claims because of untimely termination notification from the agencies. The second part of Exhibit 6 shows an example of a refund of a force collected premium.

C. Refund of Cash Collection

If premium was received when a check was sent directly to DIA or to the Department of Revenue's lockbox operation on behalf of DIA, any refund due from this type of collection will be issued back to the individual or entity that made the original payment. These refunds will also appear on the TIS Refunds Issued Report AG20B870 (Exhibit 12).

SECTION 5 – FOLLOW-UP OF INSURANCE ACCOUNTS RECEIVABLE

When amounts appear on the STARS AG05B807 or TIS AG20B839 report, each should be investigated to determine if it should be collected from the individual and deposited against the receivable in STARS as a TC 222, or if the receivable has been established in error and a retroactive change should be requested in TIS to cancel the person's insurance or change his/her status (such as to workers' compensation). This review should be a cooperative effort between the agency's payroll/personnel office and the fiscal office.

Once the determination is made that the receivable is valid because the individual owes the money, the agency is responsible for collecting the debt from current employees or initiating a payroll deduction authorization. Agencies are to follow regular receivable procedures in F&A Policy 23 (see <http://www.state.tn.us/finance/act/policy23.pdf>) to collect debts from former employees.

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EXHIBIT 1

Q BATCH PAYROLL JOURNAL VOUCHER

TYPE Q		PAYROLL JOURNAL VOUCHER								
DATE JAN 23, 2004		DIVISION OF ACCOUNTS		REPORT ID: AI01KJV						
DEPT 3XX.XX		DEPARTMENT OF FINANCE & ADMINISTRATION								
NO. 00006										
<div style="display: flex; justify-content: space-between;"> <div> DEPT. XXXXXXXX DIV. XXXXXXXXXXXXXXXX </div> </div>										
<div style="display: flex; justify-content: space-between;"> <div>PR0060006</div> <div>EFFECTIVE DATE JAN 30, 2004</div> <div>EXP. MO. JAN</div> <div>PAY PERIOD JAN 31, 2004</div> </div>										
<div style="display: flex; justify-content: space-between;"> <div style="width: 15%;">SEQ</div> <div style="width: 15%;">TC</div> <div style="width: 5%;">F</div> <div style="width: 5%;">FD</div> <div style="width: 10%;">DEPT/ DIV</div> <div style="width: 10%;">OBJ</div> <div style="width: 15%;">AMOUNT</div> <div style="width: 10%;">TC</div> <div style="width: 10%;">ACC</div> <div style="width: 20%;">SUBSIDIARY ACCT NAME</div> <div style="width: 15%;">AMOUNT</div> </div>										
117	11			30150	010	48256.40				
117	11			30150	012	4100.00				
117	11			30150	017	4825.60				
117	11			30150	020	4168.57				
117	11			30150	021	3545.27				
117	11			30150	022	7808.30				
117	11			30150	024	829.15				
117	11			30150	254	24.00				
117	47			30901	794	100.00				
117	11			30150	026	100.00				
	11			30150			119	010	DIRECT DEPOSIT	37183.70
	11			30150			121	204	WITHHOLDING TAX	6707.01
	11			30150			162	604	FICA TAX-OASDI	6631.58
	11			30150			119	020	BOND DEDUCTIONS	20.00
	11			30901			159	551	STATE RET. (EMPLOYER)	4082.78
	11			31799			234		INSURANCE COLLECTIONS	10304.32
	11			30150			119	060	CREDIT UNION	1539.90
	11			30150			119	090	DEFERRED COMP II	3003.66
	11			30150			119	144	CHARITY FUND	165.00
	11			30150			119	110	UNION DUES	34.38
	11			30150			162	704	FICA TAX - MEDICARE	1550.96
	11			30150			159	596	FICA SAVINGS	283.15
	11			30150			430	001	DPNDT CARE FSA	832.66
	11			30150			430	002	OTHER MEDICAL FSA	1100.00
	11			30150			119	115	TSEA INS DED	68.40
	11			30901			159	551	RET. ADMIN. FEE	85.79
	11			30901			159	701	BEST PREPAID	125.00
	11			30150			119	195	BEST SAVINGS	15.00
	11			31705			158	890	PAYROLL ADMIN FEE	24.00
=====							=====			
73757.29							73757.29			

FISCAL/BUDGET OFFICER

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**EXHIBIT 2
STARS 804 REPORT**

REPORT ID: AG05B804-01				STATE OF TENNESSEE								ADMIN AGENCY XXX.XX			
				STATEWIDE ACCOUNTING AND REPORTING SYSTEM								DEPARTMENT NAME			
				REPORT OF MONTHLY EXPENDITURE TRANSACTIONS								DIVISION NAME			
02/14/04 (19:35) PM				ACCOUNTING DATE 01/31/04								PAGE 178			
DEPARTMENT: 3XX															
DIVISION: XX															
FUND NAME: GENERAL FUND															
FUND NO: 11															
----- B A T C H -----															
CAT	OBJ	AGY	TYPE	DATE	DEPT	NO	SEQ	CURRENT	TC	F	COST	REF	DOC	NO	VENDOR NO.
		OBJ			DIV		NO	DOC NO		FY	CENTER	--LIQUIDATION--	--EXPENDITURES--		
1	010		Q	012304	317.99	006	00681	PR0060006-	117	04	88		-		
VENDOR NAME:								DESC:				0.00		48,256.40	
								MINOR OBJECT TOTALS:				0.00		48,256.40	
1	012		Q	012304	317.99	006	00682	PR0060006-	117	04	88		-		
VENDOR NAME:								DESC:				0.00		4,100.00	
								MINOR OBJECT TOTALS:				0.00		4,100.00	
1	017		Q	012304	317.99	006	00683	PR0060006-	117	04	88		-		
VENDOR NAME:								DESC:				0.00		4,825.60	
								MINOR OBJECT TOTALS:				0.00		4,825.60	
								MAJOR OBJECT TOTALS:				0.00		57,182.00	
															Gross Pay Expense
1	020		Q	012304	317.99	006	00684	PR0060006-	117	04	88		-		
VENDOR NAME:								DESC:				0.00		4,168.57	
								MINOR OBJECT TOTALS:				0.00		4,168.57	
1	021		Q	012304	317.99	006	00685	PR0060006-	117	04	88		-		
VENDOR NAME:								DESC:				0.00		3,545.27	
								MINOR OBJECT TOTALS:				0.00		3,545.27	
1	022		Q	012304	317.99	006	00686	PR0060006-	117	04	88		-		
VENDOR NAME:								DESC:				0.00		7,808.30	
								MINOR OBJECT TOTALS:				0.00		7,808.30	
															Insurance Expense
1	024		Q	012304	317.99	006	00687	PR0060006-	117	04	88		-		
VENDOR NAME:								DESC:				0.00		829.15	
								MINOR OBJECT TOTALS:				0.00		829.15	
1	026		Q	012304	317.99	006	00688	PR0060006-	117	04	88		-		
VENDOR NAME:								DESC:				0.00		100.00	
								MINOR OBJECT TOTALS:				0.00		100.00	
								MAJOR OBJECT TOTALS:				0.00		16,451.29	
															Benefits Expense
								CATEGORY 1 TOTALS:				0.00		73,633.29	

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**EXHIBIT 3
SEIS PAYROLL COST REPORT BY EMPLOYEE**

STATE OF TENNESSEE SCHEDULE OF PAYMENTS MADE FOR COST CENTERS								
REPORT # AI01K870 REPORT DATE: JAN. 23, 2004							PAGE	1
DEPT-DIV xxx-xx COST CENTER xxx								
PAY PERIOD	POSITION NO	EMPLOYEE NAME		TITLE	SOC SEC NO	GROSS	BENEFITS	TOTAL
01/01-01/15	0000000001	ABLE	ALICE	DIR	123-45-6789	9,334.00	2,200.50	11,534.50
01/01-01/15	0000000001	ABLE	ALICE	DIR	123-45-6789	400.00	59.76	459.76
01/01-01/15	0000000003	BEST	BRANDON	ADM AST	234-56-7890	4,812.00	1,051.05	5,863.05
01/01-01/15	0000000004	CARD	CANDY	AST DIR	345-67-8901	7,971.00	1,996.87	9,967.87
01/01-01/15	0000000005	DIRK	DAVID	MGR 4	456-78-9012	4,830.00	1,527.61	6,357.61
01/01-01/15	0000000006	ELISE	ELLEN	MGR 4	567-89-0123	4,842.00	1,055.54	5,897.54
01/01-01/15	0000000007	FRANK	FRED	MGR 4	678-90-1234	4,875.00	1,534.33	6,409.33
01/01-01/15	0000000007	FRANK	FRED	MGR 4	678-90-1234	2,500.00	373.50	2,873.50
01/01-01/15	0000000010	GOODY	GRETA	ANALYST	789-01-1234	4,684.00	1,505.79	6,189.79
01/01-01/15	0000000011	HERO	HARRY	CLERK	890-12-3456	2,884.00	1,236.87	4,120.87
01/01-01/15	0000000012	IVAN	IAN	CLERK	901-23-4567	3,864.00	1,373.29	5,237.29
01/01-01/15	0000000013	JUST	JEREMY	CLERK	012-34-5678	900.00	134.46	1,034.46
01/01-01/15	0000000013	JUST	JEREMY	CLERK	012-34-5678	2,719.00	1,212.22	3,931.22
01/01-01/15	0000000015	KIDD	KAYLEN	SEC 1	987-65-4321	300.00	44.82	344.82
01/01-01/15	0000000015	KIDD	KAYLEN	SEC 1	987-65-4321	2,267.00	1,144.68	3,411.68
COST CENTER TOTALS						57,182.00	16,451.29	73,633.29

Gross Pay
Expense

Benefits
Expense

Object Code 01

Object Code 02

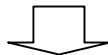
Includes:

FICA employer's share
Insurance employer portion
401K match - dept portion
TCRS contribution

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**EXHIBIT 4
SEIS PAYROLL REGISTER**

STATE OF TENNESSEE				PAYROLL REGISTER				RUN DATE: 01/23/2004				AI01K79-1			
AGENCY NAME		WORK CENTER		BUDCODE		PAY PERIOD ENDING				DATE PAID EXP MONTH		JV # 00006		PAGE 62	
DEPARTMENT NAME				XXX.XX		JAN 31 2004				JAN 30 2004		JAN			
CHECK POSITION				M # RET		MONTHLY PP		W/O UNITS		BASE		GROSS			
#	#	NAME	SSN	S	EX	TYP	BASE	SAL	HOURS	HOURS	WRKED	EARNINGS	EARNINGS	NET	PAY
=====															
D7230	00001	ABLE ALICE	123456789	M	05	021	9334.00	165.0	0.0	0.0	9334.00	9334.00	6446.20		
				WITHHOLDING		1021.08		OASDI FICA		563.54		MEDICARE FICA		131.80	
				BCFM		207.34		401K DEFERRED		916.66		DENTAL INSUR		47.38	
				INS PREM CONV		197.20		DEN PREM CONV		47.38					
=====															
D7238	00001	ABLE ALICE	123456789	M	05	021	0.00	165.0	0.0	0.0	0.00	400.00	269.40		
REG LNGV 400.00		WITHHOLDING		100.00		OASDI FICA		24.80		MEDICARE FICA		5.80			
=====															
D7231	00003	BEST BRANDO	234567890	M	01	021	4812.00	165.0	0.0	0.0	4812.00	4812.00	2749.52		
				WITHHOLDING		505.95		OASDI FICA		292.14		MEDICARE FICA		68.32	
				ANSG		65.25		SP ACCI SNGL		1.74		TN WORKERS CU		700.00	
				CHARITY FUND 95		10.00		401K DEFERRED		250.00		DENTAL INSUR		9.08	
				OTHER MEDICAL		35.00		BEST PREPAID		125.00		INS PREM CONV		55.95	
				DEN PREM CONV		9.08									
=====															
D7222	00004	CARD CANDY	345678901	M	00	021	7971.00	165.0	0.0	0.0	7971.00	7971.00	5036.95		
				WITHHOLDING		1075.32		OASDI FICA		446.28		MEDICARE FICA		104.37	
				SMFM		167.08		CHARITY FUND 94		25.00		401K DEFERRED		500.00	
				DEPND CARE FSA		416.00		OTHER MEDICAL		200.00		INS PREM CONV		156.94	
=====															
D7223	00005	DIRK DAVID	456789012	M	05	021	4830.00	165.0	0.0	0.0	4830.00	4830.00	2782.60		
				WITHHOLDING		271.52		OASDI FICA		268.63		MEDICARE FICA		62.83	
				BCFM		207.34		SP ACCI FAML		2.24		EE SAVING BOND		20.00	
				TN WORKERS CU		500.00		CHARITY FUND 19		30.00		401K DEFERRED		167.00	
				TSEA DUES		11.46		OPT TERM LIFE		112.84		OPT LT CARE		25.14	
				TSEA INSURANCE		68.40		OTHER MEDICAL		300.00		INS PREM CONV		197.20	
=====															



(remainder of page not shown for exhibit purposes)



TOTAL	TOTAL	TOTAL	TOTAL	TOTAL ¹	TOTAL ²	TOTAL ³	TOTAL	FSA-	TOTAL
GROSS	W/H	FICA	RET	TERM	PPLI	PROV HOSP	BOND	OTHR MED	DUES
57,182.00	6,707.01	4,091.27	0.00	328.14	0.00	1,768.30	20.00	1,100.00	102.78
TOTAL ⁴	TOT	TOT	TOTAL	TOTAL ⁵	OPT ⁶	TOTAL ⁷	TOTAL	FSA-	TOTAL
DENTAL	DEF COMP	CREDIT U	MISC	UNIV	LT CARE	PROV ACCD	CHARITY	DEP CARE	NET PAY
104.39	2,803.66	1,539.90	140.00	165.30	112.97	16.92	165.00	832.66	7,183.70

¹Term life ins

³Health ins-employee portion

⁵Universal life ins

⁷Special accident ins

²Permaplan life ins

⁴Dental ins

⁶Long-term care ins

**STATE OF TENNESSEE ADMINISTRATIVE MANUAL
INSURANCE ACCOUNTING**

**EXHIBIT 5
SEIS INSURANCE DEDUCTION REGISTER**

STATE OF TENNESSEE								
REPORT #: AI01K760-90			STATE EMPLOYEE INFORMATION SYSTEM				REPORT DATE: 01/23/04	
DEPT-DIV: XXX.XX			INSURANCE DEDUCTION REGISTER				PAGE	14
			PAY PERIOD -- JANUARY 01-15					
POSITION NBR	SSN	NAME	TSEA DIS INS AMOUNT	TERM LIFE AMOUNT	UNIV AMOUNT	PERMA PLAN AMOUNT	LT CARE AMOUNT	DENTAL AMOUNT
00001	123456789	ABLE, ALICE						47.38
00003	234567890	BEST, BRANDON						9.08
00005	456789012	DIRK, DAVID	68.40	112.84			25.14	
00006	567890123	ELISE, ELLEN		185.58	77.40		87.83	15.73
00007	678901234	FRANK, FRED			44.00			
00010	789011234	GOODY, GRETA		16.25				16.10
00011	890123456	HERO, HARRY		2.69				
00013	012345678	JUST, JEREMY		2.67	43.90			
00015	987654321	KIDD, KAYLEN		8.11				16.10
DEPT-DIV TOTAL AMOUNT			68.40	328.14	165.30		112.97	104.39

**STATE OF TENNESSEE ADMINISTRATIVE MANUAL
INSURANCE ACCOUNTING**

**EXHIBIT 6 – Page 1 of 11
EXAMPLE OF FORCE COLLECT AND SUBSEQUENT REFUND**

In this example, an employee left state employment on 7/31/03 and the insurance was to be terminated effective 8/31/03. However, the insurance had not been cancelled in TIS when payroll “calculate” run for the August 31st paycheck was processed. TIS did not get any premium from the employee’s paycheck so a force collect was initiated on 10/3/03.

Page 2 of 11 – The TIS Auto Collect Report (839 Report) run on 10/3/03 shows the total premium force collected from the department by individual with separate lines for each type of insurance in effect for the September 2003 coverage month.

Page 3 of 11 – The STARS I-type batch records the expense of \$744.39 for the employer’s portion and establishes an insurance accounts receivable of \$161.21 for the employee’s portion. (Note the date of the I batch and the 839 report are usually the same.)

Page 4 of 11 – The STARS document file (screen 64) shows the receivable that was set up by the transaction shown on page 3 of 11. (The create date is the same as the process date of the I-type batch.)

Page 5 of 11 – The STARS 807 report shows all the document file balances by the fiscal year in which they were established.

A retroactive change was made to cancel the employee’s coverage back to 8/31/03.

Page 6 of 11 – TIS History Screen shows the individual terminated coverage effective 8/31/03.

Page 7 of 11 – The TIS Refunds Issued Report (870 for daily and 871 for monthly) shows the employer and employee portions of the refund by type of insurance coverage.

Page 8 of 11 – The STARS I-type batch records the reduction of expense for the employer’s portion of the refund.

Page 9 of 11 – Insurance Administration initiates a J-type journal voucher for the employee’s portion of the refund. This is sent to the agency that reduces the related receivable by using TC 204. The information needed (FY, FD, Sub, Dept/Div, and Ref No.) to complete the credit side of the JV is located on the STARS Document file (as shown on page 4 described above).

Pages 10 through 11 – This is the support for the journal voucher. See page 11 for an explanation of how to read the background TIS screens used for support.

10/03/03		STATE OF TENNESSEE INSURANCE SYSTEM						PAGE		5	
AG20B839-01		TIS AUTO-COLLECTIONS								23.11.54	
BUDGET CODE: xxx.xx											
REFER NUM	BUDGET CODE	PART	SSN	LAST NAME	FIRST NAME	SOURCE CODE	COLLECT AMOUNT	CURR APPLIED	EXCESS APPLIED	TOTAL APPLIED	PREM
I030027603	3xx.xx	xxx-xx-xxxx	DOE	JOHN	0300	883.46	883.46	.00	883.46		
	3xx.xx	xxx-xx-xxxx	DOE	JOHN	0300	22.14	22.14	.00	22.14		
I030027603				TOTAL		905.60	905.60	.00	905.60		
						905.60	905.60	.00	905.60		

**STATE OF TENNESSEE ADMINISTRATIVE MANUAL
INSURANCE ACCOUNTING**

**EXHIBIT 6 (continued)
Page 3 of 11
FORCE COLLECT ON A STARS I-TYPE BATCH**

FA-0798 Rev 3-88 **FINAL** **I** **100303** **31786** **M03** **031003** **TIS31604**
State of Tennessee DOC TYPE BATCH DATE DEPT/DIV BATCH NO EFF DATE DOC NO
DEPARTMENT REALLOCATION
JOURNAL VOUCHER

SEQ	CUR DOC SUF	TC	FY	F/FD	SUB ACCT	DEPT/ DIV	INDEX	OBJ	SRC	REF NO	DEBIT AMOUNT	CREDIT AMOUNT
00004	D	114	04	1100		31604	01	022			744.39	
00005	D	202	04	1100	001	31604				xxxxxxxx 00	161.21	
										DOCUMENT TOTAL	905.60	0.00

COMMENTS:

DOC DEBIT 905.60
DOC CREDIT 0.00

Department Head

Commissioner Fin & Admin

Department Budget Officer

**STATE OF TENNESSEE ADMINISTRATIVE MANUAL
INSURANCE ACCOUNTING**

**EXHIBIT 6 (continued)
Page 4 of 11
STARS DOCUMENT FILE SCREEN PRINT**

S064	S T A R S	04/26/04
	DOCUMENT FILE	15:51
DIRECT ACCESS:		
FUNCTION: I (I, N), F1-HELP, F2-RETURN TO MENU, F4-END DIRECT ACCESS		
DEPT: 316 DIV: 04 FFY: 04 FUND: 11 DOC NO: xxxxxxxxxx 00 GL ACCT: 0119		
PERIOD SELECTION: CMB (CMB PMB PY)		
DESCRIPTION: 030027603		
COST CENTER:	OBJ:	AGY OBJ: SRC: AGY SRC:
ORG CODE:		PROJECT: LOCATION:
PGM CODE:		GRANT: SUB ACCT: 001
VENDOR NO: Exxxxxxxxx 00 VENDOR NAME: JOHN		DOE
DATE SEGMENT		DOCUMENT AMT: 161.21
CREATE: 101403		ADJUSTMENTS: .00
LAST PROC: 101403		LIQUIDATIONS: .00
CLOSE:		RECEIPT/PYMT: .00
DUE:		RETENTION: .00
DOCUMENT:		
	BALANCE	161.21
Z26 NEXT RECORD RECALLED		
Z41 ENTER INQUIRY DATA		

**STATE OF TENNESSEE ADMINISTRATIVE MANUAL
INSURANCE ACCOUNTING**

**EXHIBIT 6 (continued)
Page 5 of 11
STARS REPORT OF DOCUMENT FILE**

REPORT-ID: AG05B807-01				STATE OF TENNESSEE				ADMIN AGENCY 316.04									
STATEWIDE ACCOUNTING AND REPORTING SYSTEM								COMMISSIONS									
REPORT OF OUTSTANDING ENCUMBRANCES AND REQUISITIONS								TN HUMAN RIGHTS COMM									
11/22/03 (22:07) PM				ACCOUNTING DATE 10/31/03				PAGE 597									
DEPARTMENT 316				COMMISSIONS													
DIVISION 04				TENNESSEE HUMAN RIGHTS COMMISS													
FUND 11				GENERAL FUND													
GL ACCOUNT 0119				INSURANCE ACCOUNTS RECEIVABLE													
FFY 04																	
				AGY													
DOC-NO-SUFX		REQ-NO		C CNTR		OBJ		OBJ		VENDOR-NO		ORIGINAL		ADJUSTMENTS		LIQUIDATIONS	
CREATE-DT		LAST-PROC		CLOSE-DT				VENDOR NAME				EXPENDITURES		RETAINED		BALANCE	
xxxxxxxx-00		xxxxxxxx						Exxxxxxxxx-00				161.21		0.00		0.00	
10/14/03		10/14/03				JOHN		DOE				0.00		0.00		161.21	
030027603																	
								FFY TOTAL				161.21		0.00		0.00	
												0.00		0.00		161.21	

STATE OF TENNESSEE ADMINISTRATIVE MANUAL
INSURANCE ACCOUNTING

EXHIBIT 6 (continued)
Page 6 of 11
TIS HISTORY SCREEN PRINT

AG20A350	STATE OF TENNESSEE INSURANCE SYSTEM HISTORY INQUIRY	DATE: 04/26/04 USERID: AG05xxx
SSN: xxx-xx-xxxx JOHN DOE		
SPLIT SSN: ENROLLMENT STATUS: IA		
----- HISTORY -----		
PROGRAM ID	EFFEC DATE	COVERAGE -- TERMINATE -- HEAD OF BUDGET
		AMOUNT DATE REASON CONTRACT CODE
DC-DNP2-MULT	06/01/00	40,500 08/31/03 TE 316.04
JT-HLTH-FAML	05/01/00	08/31/03 TE 316.04
END OF DATA - PF8 NOT AVAILABLE		
NEXT FUNCTION: HI PF1 - HELP		
SSN: XXX XX XXXX PF2 - NAME SEARCH PF4 - SCROLL TOP		
PF8 - SCROLL DN PF10 - MAIN MENU		

**STATE OF TENNESSEE ADMINISTRATIVE MANUAL
INSURANCE ACCOUNTING**

**EXHIBIT 6 (continued)
Page 7 of 11
TIS REFUNDS ISSUED REPORT**

				STATE OF TENNESSEE INSURANCE SYSTEM				PAGE: 1	
REPORT ID: AG20B871-01				REFUNDS ISSUED REPORT-MONTHLY				DATE: 11/05/2003	
				AS OF 11/05/2003				TIME: 23:59:20	
GROUP: ST STATE PARTICIPANT UNIT CODE: CSA CENT-STATE-ACTI BUDGET CODE: 316.04 HUMAN RTS COMM									
SSN	LAST NAME	FIRST	MI	INS TYPE	EMPLOYER REFUNDS	EMPLOYEE REFUNDS	TOTAL REFUNDS	REFUND NUMBER	REASON REFUNDED

XXX-XX-XXXX	DOE	JOHN	A	DNP2	\$0.00	\$22.14	\$22.14	000001	FORCE COLLECTS
				HLTH	744.39	139.07	883.46	000002	FORCE COLLECTS
MONTHLY TOTALS FOR BUDGET CODE 316.04:					\$744.39	161.21	905.60		

EXHIBIT 6 (continued)
Page 8 of 11
REFUND OF EMPLOYER'S PORTION FORCE
COLLECTED ON STARS I BATCH

SEQ	CUR DOC SUF	TC	FY	F/FD	SUB ACCT	DEPT/ DIV	INDEX	OBJ	SRC	REF NO	DEBIT AMOUNT	CREDIT AMOUNT
00001	C	111	04	1100		31604	01	022				744.39
										DOCUMENT TOTAL	0.00	744.39

DOC DEBIT	0.00
DOC CREDIT	744.39

Department Budget Officer

**STATE OF TENNESSEE ADMINISTRATIVE MANUAL
INSURANCE ACCOUNTING**

EXHIBIT 6 (continued)

Page 9 of 11

**JV REFUND OF EMPLOYEE'S PORTION ORIGINALLY
FORCE COLLECTED ON STARS I BATCH**

J 11/6/03 31786 631				DIVISION OF ACCOUNTS				J 12/2/03 31604 001											
DOC TYPE INPUT DATE DEPT/DIV BATCH NO.				Dept of Finance & Admin State of Tennessee				DOC TYPE INPUT DATE DEPT/DIV BATCH NO.											
PAYING DEPT F&A								BILLING DEPT COMMISSIONS											
ACCOUNT NAME Insurance				JOURNAL VOUCHER				ACCOUNT NAME THRC											
EFFECTIVE DATE 11/30/03				Document No. 247451				EFFECTIVE DATE 12/15/03											
DEBIT										CREDIT									
SEQ	TC	FFY	F FD	SUB ACCT	DEPT/ DIV	CC	REF NO.	AMT		SEQ	TC	FFY	F FD	SUB ACCT	DEPT/ DIV	CC	REF NO.	AMT	
1	163	04	55	250	31786			161.21		1	204	04	11	001	31604		xxxxxxxxx 00	161.21	
COMMENTS: REFUND OF FORCE COLLECT FOR JOHN DOE SSN xxx-xx-xxxx																			
<p>The Credit side of this form is to be prepared and signed by the Billing Dept & sent to the Paying Department (4 copies). The Paying Department will then prepare and sign the Debit side and forward to the Division of Accounts (3 copies).</p> <p>I certify that the items described above were received and inspected by me; that the quantities were as stated; and that the condition was satisfactory except as otherwise noted.</p> <p>I hereby certify that the items listed above were furnished to the organization unit indicated and that the prices charged are proper.</p> <div style="display: flex; justify-content: space-between;"><div><p>_____ Paying Department Head</p><p>_____ Paying Dept Budget Officer</p></div><div><p>_____ Commissioner Fin & Admin</p></div><div><p>_____ Billing Dept Budget Officer</p><p>White Copy – Accounts File Green Copy – Return to Paying Dept Canary Copy – Return to Billing Dept Pink Copy – Paying Dept File Copy Goldenrod Copy – Billing Dept File Copy</p></div></div>																			

**STATE OF TENNESSEE ADMINISTRATIVE MANUAL
INSURANCE ACCOUNTING**

**EXHIBIT 6 (continued)
Page 10 of 11
TIS RETRO ALLOCATION REPORT
(SUPPORT FOR REFUND JV)**

REPORT ID: AG20B865-01				STATE OF TENNESSEE INSURANCE SYSTEM RETROACTIVE AMOUNTS TO BE ALLOCATED AS OF 10/06/03				PAGE: 2 DATE: 10/06/2003 TIME: 19:37:00	
SSN	LAST NAME	FIRST	MI	PROGRAM ID	GROUP	BUDGET CODE	COVERAGE MONTHS	AMOUNT DUE EMPLOYEE	AMOUNT DUE EMPLOYER
XXX-XX-XXXX	DOE	JOHN	A	DC-DNP2-MULT	STATE	316.04	09/03 - 10/03	\$ 22.14-	\$ 0.00
				JT-HLTH-FAML	STATE	316.04	09/03 - 10/03	139.07-	744.39-
TOTALS FOR BUDGET CODE 316.04								\$ 161.21-	\$ 744.39-
TOTALS FOR SSN XXX-XX-XXXX:								\$ 161.21-	\$ 744.39-

**STATE OF TENNESSEE ADMINISTRATIVE MANUAL
INSURANCE ACCOUNTING**

**EXHIBIT 6 (continued)
Page 11 of 11
TIS SCREEN PRINT -
SUPPORT FOR REFUND JV**

TN INSURANCE MNGT SYSTEM

Social Security Number Type of Coverage (ie John Deere-Health-Family)
RETRIEVE TRANSACTION: H6JCOLCT
OPTION: TRX: 6XD KEY: XXXXXXXXXJTHLTHFAML79969898799691680000000031604I0
3002760379968996

		Type of Collection Method:
HIST-COL-SEG-KEY-----	I03002760379968996	I = Force collect I Batch
HIST-COLLECT-REF-NUM-----	I030027603	Q = Payroll Q Batch JV
HIST-PREM-COLL-DATE-----	79968996	C = Cash Collection
HIST-CURR-HLTH-FLEX-COLL-----	.00	U = Cash from Lockbox
HIST-CURR-DNTL-FLEX-COLL-----	.00	A = Debit ACH
HIST-CURR-DNTL-FORF-COLL-----	.00	
HIST-CURR-HLTH-FORF-COLL-----	.00	
PART-CURR-PART-PREM-COLL-----	139.07	Date of Collection:
HIST-EMPLR-CURR-PREM-COLL-----	744.39	99999999
HIST-COLLECT-STAT-CD-----	A	less 79968996
-----	U	20031003 is 10-03-03
HISTORY BUDGET CODE GROUP-----	31604	
HISTORY BUDGET CODE GROUP ONE-----	31604	
HISTORY BUDGET CODE FIRST 3----	316	Employee's (20%)-creates receivable
HISTORY BUDGET CODE LAST 2----	04	Employer's (80%)-expense for the agency
HISTORY WORK CENTER-----		
COVERAGE MONTH-----	09	
COVERAGE YEAR-----	03	Allotment Code
HIST BAD CHK CD-----		Coverage month/year = Sept 2003

**STATE OF TENNESSEE ADMINISTRATIVE MANUAL
INSURANCE ACCOUNTING**

**EXHIBIT 7
TIS APPOINTMENT TYPE REPORT**

STATE OF TENNESSEE INSURANCE SYSTEM					PAGE: 1	
REPORT ID: AG20B605-01		APPOINTMENT TYPE REPORT			DATE: 03/05/2004	
					TIME: 23:23:58	
GROUP:ST STATE		PART UNIT CODE:CSA		CENT-STATE-ACTI	BUDG CODE:xxx.xx	DEPARTMENT
				APPOINT	APPOINTMENT	APPOINTMENT
SSN	LAST NAME	FIRST	MI	TYPE	DESCRIPTION	DATE
-----	-----	-----	--	-----	-----	-----
xxx-xx-xxxx	SMITH	IMA	A	21	LEAVE-ACTIVE	02/27/2004
xxx-xx-xxxx	JONES	URA	R	23	WORKMANS COMP	02/01/2004
xxx-xx-xxxx	PEACE	RESTA	N	51	DEATH	10/22/2003

**STATE OF TENNESSEE ADMINISTRATIVE MANUAL
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**EXHIBIT 8
SEIS PAYROLL/PERSONNEL AUDIT REPORT**

REPORT #: AI01K43Q		STATE OF TENNESSEE STATE EMPLOYEE INFORMATION SYSTEM						REPORT DATE: 04/23/04	
DEPT-DIV XXX.XX		PAYROLL - PERSONNEL AUDIT PAY PERIOD 07 -- APR 01 15						PAGE: 41	
POS #	SSN	EMPLOYEE NAME		SS	PS	PR	INC-DATE	SALARY	AUDIT-CONDITION
10138	876543210	LOU	LINDY	1	1	9	07/01/97	1,742.00	SEPARATED PR - PSL NOT SEPARATED
20004	765432109	MON	MICKEY	1	1	1	11/15/01	1,725.00	LIEN 07 CANCEL DATE & AMT OF LIEN=ZERO
20124	654321098	NICE	NATHAN	1	1	2	05/25/01	1,725.00	PR ON TERMINAL LEAVE: PSL NOT SEPERATED
20124	654321098	NICE	NATHAN	1	1	2	05/25/01	1,725.00	EMPLOYEE IS ON TERMINAL LEAVE
30010	432109876	OLAY	OLIVE	1	1	2	05/01/98	2,011.00	PR ON TERMINAL LEAVE: PSL NOT SEPERATED
30010	432109876	OLAY	OLIVE	1	1	2	05/01/98	2,011.00	EMPLOYEE IS ON TERMINAL LEAVE
30010	432109876	OLAY	OLIVE	1	1	2	05/01/98	2,011.00	SEPAR EMPL-CREDIT UNION DED = 77.44
30130	321098765	PEEK	PAT	1	4	2	04/08/04	1,742.00	EMPLOYEE IS ON TERMINAL LEAVE

**STATE OF TENNESSEE ADMINISTRATIVE MANUAL
INSURANCE ACCOUNTING**

**EXHIBIT 9
SEIS CALCULATE TRANSACTION SUMMARY**

STATE OF TENNESSEE				
REPORT #: AI01K700-20	STATE EMPLOYEE INFORMATION SYSTEM			REPORT DATE 04/23/04
DEPT-DIV XXX.XX	CALCULATE TRANSACTION SUMMARY			PAGE 1
	PAY PERIOD -- APRIL 01-15			
POS #	SSN	EMPLOYEE NAME	HRS/AMT	ERROR MESSAGE
00015	210987654	TIME, TAYLOR	22.14	DENTAL DEDUCTION EXCEEDS NET PAY
00015	210987654	TIME, TAYLOR	179.08	NEGATIVE NET PAY & FLEXIBLE DEFERRED/RECALCULATE
00015	210987654	TIME, TAYLOR	22.14	DENTAL DEFERRED AMOUNT SET TO ZEROES
00015	210987654	TIME, TAYLOR	22.14	DENTAL DEDUCTION EXCEEDS NET PAY

**STATE OF TENNESSEE ADMINISTRATIVE MANUAL
INSURANCE ACCOUNTING**

**EXHIBIT 10
STARS DAILY TRANSACTIONS POSTED REPORT**

REPORT ID: AG05B858-01				STATE OF TENNESSEE								ADMIN AGENCY XXX.XX									
STATEWIDE ACCOUNTING AND REPORTING SYSTEM												DEPARTMENT OF XXXXX									
DAILY TRANSACTIONS POSTED												DIV OF XXXXXXXX									
04/23/04 (19:38)CYCLE 00215				ACCOUNTING DATE 04/23/04								DEPT PAGE 2									
DEPARTMENT XXX DEPARTMENT OF XXXXXXXX																					
----- BATCH ----- CURR DOC NO JV TC F F FD SUB DEPT/ COST REF DOC NO																					
DATE		DEPT/DIV		NO SEQ		*PRIOR REJECT		D/C		FY		ACCT		DIV		CENTR		OBJ AG		SRC AG	
														LIQUIDATED AMT		AMOUNT					
I DIRECT BILLED JOURNAL VOUCHERS (EFFECTIVE MONTH 04)																					
040406		317.86		M03 00018		TIS3XXXX		-D D		114 04 11 00		3XX.XX 6220		022						322.15-	
												CURRENT DOC DEBITS		322.15-		CURRENT DOC CREDITS				0.00	
040406		317.86		M03 00019		TIS3XXXX		-D D		114 04 11 00		3XX.XX 3410		022						384.94-	
												CURRENT DOC DEBITS		384.94-		CURRENT DOC CREDITS				0.00	
040406		317.86		M03 00020		TIS3XXXX		-D D		114 04 11 00		3XX.XX 1000		022						321.53-	
(Insurance Expense-employer portion)																					
040406		317.86		M03 00021		TIS3XXXX		-D D		202 04 11 00		001 3XX.XX				123456789-00					
(Insurance Accounts Receivable-employee portion)																				24.01-	
												CURRENT DOC DEBITS		345.54-		CURRENT DOC CREDITS				0.00	

**STATE OF TENNESSEE ADMINISTRATIVE MANUAL
INSURANCE ACCOUNTING**

**EXHIBIT 11
TIS FLEX FORFEITURE REFUND REPORT**

STATE OF TENNESSEE INSURANCE SYSTEM					PAGE: 1					
REPORT-ID: AG20B812-01		FLEX FORFEITURE REFUND AMOUNT				DATE: 02/17/2004				
AS OF 02/17/2004					TIME: 19:52:26					
GROUP: ST STATE PARTICIPANT UNIT CODE: CSA CENT-STATE-ACTI					BUDGET CODE: XXX.XX		DEPARTMENT			
SSN	LAST NAME	FIRST NAME	MI	REFUND DATE	TOTAL REFUNDED	HEALTH REFUND	DENTAL REFUND	LIFE REFUND	ACCI REFUND	TERM REFUND
-----	-----	-----	-	-----	-----	-----	-----	-----	-----	-----
XXX-XX-XXXX	DOE	JOHN	A	02/17/2004	\$156.94	\$156.94	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
FORFEITURE REFUNDS FOR BUDGET CODE 3XX.XX:						156.94	0.00	0.00	0.00	0.00

**STATE OF TENNESSEE ADMINISTRATIVE MANUAL
INSURANCE ACCOUNTING**

**EXHIBIT 12
TIS REFUNDS ISSUED REPORT**

				STATE OF TENNESSEE INSURANCE SYSTEM				PAGE: 1	
REPORT ID: AG20B870-01				REFUNDS ISSUED REPORT				DATE: 02/17/2004	
				AS OF 02/17/2004				TIME: 19:52:25	
GROUP: ST STATE PARTICIPANT UNIT CODE: CSA CENT-STATE-ACTI				BUDGET CODE: 3xx.xx				DEPARTMENT	
SSN	LAST NAME	FIRST NAME	MI	INS TYPE	EMPLOYER REFUNDS	EMPLOYEE REFUNDS	TOTAL REFUNDS	REFUND NUMBER	REASON REFUNDED
-----	-----	-----	---	-----	-----	-----	-----	-----	-----
XXX-XX-XXXX	PUBLIC	JIM	Q	HLTH	\$ 473.85	\$ 87.68	\$ 61.53	000002	RETRO
				ACCI	0.00	0.50	0.50	000003	RETRO
XXX-XX-XXXX	DOE	JOHN	A	HLTH	0.00	3.60	3.60	000005	WORKERS COMPENS
TOTALS FOR BUDGET CODE XXX.XX:					\$ 473.85	91.78	565.63		